

## ANNUAL AUDIT PLAN 2004-2005

<i>Core Financial Systems</i>	<b>Risk Ranking</b>	<b>Last Audited</b>	<b>Audit Days 2004/05</b>
Budgetary preparation and control	1	2003/04	16
Debtor accounts	1	2003/04	21
Housing Rents	1	2003/04	21
Government grants	1	2003/04	21
Stock taking	1	2003/04	16
Capital Accounting	1	2003/04	21
Cash and income banking	1	2003/04	21
Council tax and non-domestic rates	2	2003/04	31
Creditor payments	2	2003/04	31
Purchases of equipment and materials	2	2003/04	21
Unified benefits system	2	2003/04	51
General ledger operations	2	2003/04	21
Treasury management	2	2003/04	21
Capital Contracts	3	2003/04	21
Car allowances	3	2003/04	21
Payroll	3	2003/04	43
Purchase ordering and certification	3	2003/04	31
Tendering procedures	3	2003/04	21
Direct transport costs	4	2003/04	21
Payments to voluntary associations	4	2003/04	21
<b><i>Subtotal Core Financial Systems</i></b>			<b>492</b>

<i>Non-Financial Systems / Best Value / VFM</i>	<b>Risk Ranking</b>	<b>Last Audited</b>	<b>Audit Days 2003-04</b>
DLO's	1	2003/04	21
IT / MIS strategy and controls	1	2003/04	32
Performance Indicators	1	2003/04	43
Corporate governance compliance / risk management	1	2003/04	32
Operational Services	2, 8	2003/04	21
Best Value reviews	3	2003/04	32
Performance indicators (PMP)	3	2003/04	35
Community Services - Education	3, 4, 11	2003/04	21
Development Services	3, 6	2003/04	21
DSO's	4, 7, 9	2003/04	48
Community Services - Housing and Social Work	9, 10	2003/04	21
<b><i>Subtotal Non-Financial</i></b>			<b>327</b>

<i>Special Investigation/ Risk Assessment/ Follow-up</i>	<b>Last Audited</b>	<b>Audit Days 2003-04</b>
Special investigations contingency	2003/04	160
Risk assessment, strategic plan, annual plans	2003/04	30
Follow-up external audit management letter points	2003/04	21
Internal audit follow up	2003/04	50
<b><i>Subtotal Special Investigation/ Risk Assessment/ Follow-up</i></b>		<b>261</b>

<b>Total</b>	<b>1080</b>
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**Note:** It is intended that where reviews are repeated in subsequent years, that the focus / emphasis will change. For example, payroll will be audited every year but it will cover main departments on a rotational basis.